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EVALUASI KENAIKAN NILAI JUAL OBJEK PAJAK (NJOP) TERHADAP PENERIMAAN PAJAK BUMI DAN BANGUNAN PEDESAAN DAN PERKOTAAN (PBB-P2) (STUDI KASUS DINAS PENDAPATAN DAERAH KOTA BEKASI)

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Abstrak

Penelitian bertujuan untuk mengetahui evaluasi kenaikan Nilai Jual Objek Pajak (NJOP) terhadap penerimaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2). Metode penelitian yang telah dilakukan adalah kualitatif. Analisis dilakukan dengan menghubungkan kenaikan Nilai Jual Objek Pajak (NJOP) terhadap penerimaan Pajak Bumi dan Bangunan. Kenaikan nilai jual objek pajak sangat mempengaruhi penerimaan Pajak Bumi dan Bangunan di Kota Bekasi. Disimpulkan dengan naiknya Nilai Jual Objek Pajak pada tahun 2014 hanya di 2 kecamatan, realisasi penerimaan Pajak Bumi dan Bangunan hanya sebesar Rp 170.914.456.903,00. Jumlah ini dibawah target penerimaan pajak tahun 2014 yang ditetapkan yaitu sebesar Rp 185.035.573.394,00. Disarankan Pemerintah Kota Bekasi terus berupaya mengoptimalkan penerimaan pajak bumi dan bangunan (PBB) meskipun telah ada kenaikan Nilai Jual Objek Pajak agar realisasi penerimaan pajak selalu mencapai target yang telah ditentukan.

Kata Kunci: Nilai Jual Objek Pajak, Pajak Bumi dan Bangunan

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***“EVALUATION OF SALE OBJECT OF TAX INCREASE VALUE (NJOP)
REVENUE TAX ON LAND AND BUILDING RURAL AND URBAN (UN-P2)
(CASE STUDY DEPARTMENT OF REVENUE BEKASI)”***

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ABSTRACT

The study aims to determine the increment evaluation taxable value (NJOP) of the Land and Building Tax acceptance Rural and Urban (UN-P2). Methods of research that has been done is qualitative. The analysis is done by connecting the rise in taxable value (NJOP) of the land and building tax receipts. The increase in the tax object selling value greatly affects the land and building tax receipts in Bekasi. Concluded with the increase in taxable value in 2014 only in two districts, the realization of land and building tax revenues only amounted to Rp 170,914,456,903.00. This amount is below the tax revenue target by 2014 set out in the amount of Rp 185,035,573,394.00. Suggested Bekasi City Government continues to optimize revenues property tax (PBB) despite the increase in taxable value that tax revenue always achieve the set targets.

Keyword : taxable value, Land and Building Tax

